

## Message Text

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PAGE 01 ATHENS 05427 281253Z  
ACTION H-02

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-----065349 281258Z /72

P 281108Z JUN 78  
FM AMEMBASSY ATHENS  
TO SECSTATE WASHDC PRIORITY 6492

UNCLAS ATHENS 5427

H-PASS: HONORABLE JOHN F. SEIBERLING  
HOUSE OF REPRESENTATIVES  
WASHINGTON, D.C.

E.O. 11652 N/A  
TAGS CPRS, GR, (MANOS, GEORGE)  
SUBJECT: INFORMATION ON ESTATE TAX IN BEHALF OF GEORGE MANOS

1. REFERENCE IS MADE TO YOUR LETTER TO DEPUTY CHIEF OF MISSION, HAWTHORNE Q. MILLS, REGARDING ESTATE TAX CLAIMED BY THE GREEK GOVERNMENT ON A BEQUEST LEFT IN THE UNITED STATES BY ANESTIS KIORCHOGLOU, DECEASED, TO JUNE M. MANOS, THE DAUGHTER OF YOUR CONSTITUENT, MR. GEORGE MANOS.

2. THE EMBASSY ASSUMES THAT TAX CLAIM IS BASED ON GREEK LAW 1691 OF 1919 UNDER WHICH THE PERSONAL ESTATE OF A DECEASED INDIVIDUAL DEEMED TO HAVE POSSESSED GREEK CITIZENSHIP AT THE TIME OF HIS DEATH, IS LIABLE TO ESTATE TAX IN GREECE, IRRESPECTIVE OF THE LOCATION OF THE PROPERTY OF THE CITIZENSHIP OR PLACE OF DOMICILE OF THE BENEFICIARIES. EVEN THOUGH MR. KORCHOGLOU WAS A NATURALIZED US CITIZEN, HE WOULD HAVE BEEN CONSIDERED BY GREEK AUTHORITIES TO HAVE RETAINED GREEK CITIZENSHIP. GREEK LAW STIPULATES THAT THE ACQUISITION OF FOREIGN NATIONALITY BY A GREEK CITIZEN WITHOUT THE PERMISSION OF THE GREEK GOVERNMENT DOES NOT DIVERT SUCH PERSON OF GREEK CITIZENSHIP UNLESS NATURALIZATION WAS OBTAINED PRIOR TO JANUARY 13, 1914. IN 1973, THE ABOVE LAW WAS AMENDED TO EXEMPT FROM TAXATION AS OF THAT YEAR, THE PERSONAL ESTATES OF GREEK CITIZENS WHO HAD ESTABLISHED  
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RESIDENCE ABROAD AT LEAST TEN YEARS PRIOR TO DEATH. THIS AMENDMENT CANNOT PRESUMABLY APPLY IN THE PRESENT INSTANCE SINCE IT IS UNDERSTOOD THAT THE TESTATOR DIED IN 1966.

2. AS MR. MANOS IS AWARE, THE GREEK AUTHORITIES CAN CONFISCATE PROPERTY OF A TAX DELIQUENT WHO RESIDES ABROAD. HOWEVER, IF HE TRAVELS

TO GREECE, UPON ARRIVAL OR DURING HIS STAY IN GREECE, HE MAY FACE ARREST OR BE PREVENTED FROM DEPARTING THE COUNTRY PENDING SETTLEMENT OF THE OBLIGATION.

3. THE EMBASSY REGRETS THAT IS PROHIBITED BY FEDERAL REGULATIONS FROM PROVIDING LEGAL ASSISTANCE TO MR. MANOS. HOWEVER, IT HAS ADDRESSED UNOFFICIAL INQUIRIES TO THE ESTATE TAX OFFICE REGARDING WHAT MEASURES, IF ANY, COULD BE TAKEN AT THIS TIME BY MR. MANOS TO REMEDY THIS SITUATION. THE INFORMATION REQUESTED WILL BE RELAYED TO YOUR OFFICE AS SOON AS IT IS RECEIVED.

AMERICAN EMBASSY  
ATHENS, GREECE  
MCCLOSKEY

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## Message Attributes

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